

**Schedule C  
Form LPC-1**

**Application for a Land Preservation Credit  
Statement by the Recipient with Respect  
to Tax Credits of \$1 Million or More From  
a Donation Made on or After 1/1/07 of  
Fee-Simple Interest in Land**



Credit Holder Name	SSN or FEIN
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**Section I - Fee Simple Donations**

**A) Gift to a Public or Private Conservation Agency:**

If the application is for tax credits of \$1 million or more, and the donation is a full or partial gift in fee simple to a public or private conservation agency (donee), provide answers below and attach documentation as needed in support of each response. Attach additional sheets if more room is required for answers.

1. Describe how the donated property meets at least one of the conservation purposes listed in Schedule B, Section I.  
  

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2. Explain the donee's reasons for accepting the gift and provide information to demonstrate that the donee's ownership of the land provides conservation value by protecting the conservation purpose(s) identified in #1 above.  
  

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3. Explain how the public will benefit from the protection of the property's conservation values.  
  

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4. If applicable, describe the extent to which water quality best management practices will be implemented on the property.  
  

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5. If the property is fully or partially forested, describe any forest management plan included in the terms of the donation, if applicable.  
  

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**Section II - Attesting Statement**

The donee hereby attests to the accuracy of the information provided above or attached related to the conservation value of the property.

Signature of Authorized Representative of Holder	Date
Printed Name of Authorized Representative of Holder	Title

# **Instructions for Virginia Form LPC-1, Schedule C (Statement by the Recipient With Respect to Tax Credits of \$1 Million or More From a Donation Made on or After 1/1/07 of Fee-Simple Interest in Land)**

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## **How to Complete LPC-1, Schedule C (Statement by the Recipient With Respect to Tax Credits of \$1 Million or More From a Donation Made on or After 1/1/07 of Fee- Simple Interest in Land)**

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### **Section I – Fee Simple Donations**

If the application is for tax credits of \$1 million or more, and the donation is a full or partial gift in fee simple to a public or private conservation agency (donee), provide brief but complete answers for each question and attach documentation as needed in support of each response. Attach additional sheets if necessary to provide a complete answer.

### **Section II – Attesting Statement**

The donee of the property must sign Schedule C, attesting to the accuracy of the information provided or attached related to the conservation value of the property. Review the statement carefully before signing.